



Washington State Beer Tax

Brewers or wholesalers of beer pay a tax to the Washington State Liquor Control Board for the privilege of manufacturing or selling beer in Washington. The tax applies to each 31 gallon barrel or its equivalent in cans and bottles. Beer is also subject to retail sales tax paid to the Washington State Department of Revenue, whether purchased in the original container or for consumption on-premises of the seller.

Brewers and beer wholesalers submit a report each month. The payment and report are due, and must be postmarked, by the 20th day of the following month.

Attn. Brewers and Distributors: Washington State Beer Tax Increase Effective June 1, 2010

The Washington State beer tax high rate will increase June 1, 2010. This rate increase does not apply to Washington State Microbreweries, Domestic breweries, or Out-of-State beer producers who have been approved to report and pay at the reduced tax rate.

Beer Tax Increase Facts at a Glance

- Beer tax high rate will increase from \$8.080 per barrel to \$23.58 per barrel;
- Beer tax low rate remains the same \$4.782 per barrel;
- No changes in procedure or reporting methods other than the revised high rate.

Reduced Tax Rate for Breweries

Washington State allows a reduced tax rate on the first 60,000 barrels of beer sold by a brewery in Washington State if:

- The manufacturer does not produce more than 2 million barrels in the calendar year;
- A Brewer's Notice or a Variance Letter is filed and includes approval from the federal Alcohol and Tobacco Tax and Trade Bureau (TTB);
- A copy of the approved Brewer's Notice or Variance letter is provided to the WSLCB Beer/Wine Tax Unit; and
- The beer is produced within the United States.

Brewery Tax Rates, Forms, and Online Payment System

All necessary forms for paying beer and wine taxes, including a listing of brewers' tax rates is in the [Wine and Beer Tax Section](#) of our website.

Contact

For additional information please contact the WSLCB Beer and Wine Tax Unit at BeerWineTaxes@liq.wa.gov or 360-664-1679.